STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition of **SHRISWAMI BAPA CORP.** for Revision of a Determination or for Refund of Sales and Use Taxes under Articles 28 and 29 of the Tax Law for the Years 2011 and 2014.	: : : : :	DETERMINATION DTA NO. 831597

Petitioner, Shriswami Bapa Corp., filed a petition for revision of a determination or for refund of sales and use taxes under articles 28 and 29 of the Tax Law for the years 2011 and 2014.

On April 17, 2026, the Division of Tax Appeals issued a notice of intent to dismiss petition pursuant to 20 NYCRR 3000.9 (a) (4). The Division of Taxation, appearing by Amanda Hiller, Esq. (Andi Falk, Esq., of counsel), submitted a letter stating that it does not object to the dismissal. Petitioner, appearing pro se, did not submit a response by May 18, 2026, which date commenced the 90-day period for the issuance of this determination.

After due consideration of the documents submitted, Donna M. Gardiner, Supervising Administrative Law Judge, renders the following determination.

ISSUE

Whether the Division of Tax Appeals has jurisdiction over the petition.

FINDINGS OF FACT

1. Petitioner, Shriswami Bapa Corp., filed a petition with the Division of Tax Appeals on March 4, 2024.

2. The petition appears to protest an installment payment agreement (IPA), bearing ID: E-023407936-D006-8, for assessment number L-045336864, but a statutory notice was not included with the petition.

3. On August 28, 2024, the Division of Tax Appeals made a written request to petitioner for a copy of the statutory notice.

4. Petitioner failed to provide a notice.

5. On April 17, 2026, the Division of Tax Appeals issued a notice of intent to dismiss petition. The notice of intent to dismiss petition stated that it appeared the Division of Tax Appeals lacked jurisdiction to review the merits of the petition because it was not in proper form.

6. Petitioner did not respond to the notice of intent to dismiss petition.

CONCLUSIONS OF LAW

A. The Division of Tax Appeals is a forum of limited jurisdiction (***see*** Tax Law § 2008; ***Matter of Scharff***, Tax Appeals Tribunal, October 4, 1990, ***revd on other grounds sub nom Matter of New York State Dept. of Taxation & Fin. v Tax Appeals Trib.***, 151 Misc 2d 326 [Sup Ct, Albany County 1991]). Its power to adjudicate disputes is exclusively statutory (***see Matter of New York State Dept. of Taxation & Fin. v Tax Appeals Trib.***, 151 Misc 2d at 332). The Division of Tax Appeals is authorized "[t]o provide a hearing as a matter of right, to any petitioner upon such petitioner's request . . . unless a right to such a hearing is specifically provided for, modified or denied by another provision of this chapter" (Tax Law § 2006 [4]).

All proceedings in the Division of Tax Appeals "shall be commenced by the filing of a petition . . . protesting any written notice of the division of taxation . . . which has advised the petitioner of a tax deficiency, a determination of tax due . . . or any other notice which expressly gives a person the right to a hearing . . ." (Tax Law § 2008 [1]).

B. Pursuant to 20 NYCRR 3000.3 (b) (8), a petition shall contain, "for the sole purpose of establishing the timeliness of the petition, a legible copy of the order of the conciliation conferee if issued; if no such order was previously issued, a legible copy of any other statutory notice being protested." In this case, no statutory notice was attached.

As petitioner failed to attach a notice contemplated by Tax Law § 2008 (1), the Division of Tax Appeals lacks jurisdiction over the subject matter of the petition and, therefore, dismissal is warranted (***see*** 20 NYCRR 3000.3 [d] [2]; 3000.9 [a] [4] [i]; ***see also Matter of Richardson***, Tax Appeals Tribunal, November 17, 2022).

C. Petitioner attached an IPA to the petition. This document reflects a written settlement agreement between petitioner and the Commissioner of Taxation and Finance to "facilitate collection of such liability" for the payment of tax (Tax Law § 3010 [a]). Given that a settlement agreement, such as an IPA, confirms agreement with a past-due tax liability, this document does not give rise to hearing rights at the Division of Tax Appeals (***see*** Tax Law § 2008 [1]; ***see also Singer v Department of Fin. of City of N.Y.***, 191 AD2d 320, 321 [1st Dept 1993] [explaining that an IPA brings no question of whether significant taxes are owed by petitioner]).

D. It is ORDERED, on the motion of the supervising administrative law judge, that the petition is dismissed with prejudice as of this date.

DATED: Albany, New York
August 13, 2026

/s/ Donna M. Gardiner
SUPERVISING ADMINISTRATIVE LAW JUDGE